



## Department of Energy

Oak Ridge Office  
P.O. Box 2001  
Oak Ridge, Tennessee 37831

August 20, 2007

Mr. Gregory L. Turner  
Chief Financial Officer  
UT-Battelle, LLC  
Post Office Box 2008  
Oak Ridge, Tennessee 37831-6231

Dear Mr. Turner:

### **ADDITIONAL GUIDANCE FOR FISCAL YEAR 2007 YEAREND**

The fiscal year (FY) 2007 financial statement reporting requirements including guidance relating to financial statement analysis and footnote disclosures was provided to you in June 2007. This letter provides additional guidance relating to FY 2007 yearend requirements. Enclosures provided include the following:

- A list of key dates for fourth quarter reporting requirements. See Enclosure 1.
  - **Please note that the fourth quarter FY 2007 Financial Statement Analysis and Footnote Disclosures are due to the Oak Ridge Financial Service Center (ORFSC) by close of business October 11, 2007.**
  - The Integrated Contractor Trial Balance Reconciliation as of October 31, 2007, is not included in the calendar. This reconciliation cannot be performed until opening balances are loaded into the Standard Accounting and Reporting System. The ORFSC will update you on the status of this as information becomes available.
- The yearend checklist. This is due to Rosemary Smith on October 9, 2007. See Enclosure 2.

If you have any questions regarding these requirements, please feel free to contact Rosemary Smith at (865) 241-6766. Your efforts are appreciated.

Sincerely,

A handwritten signature in cursive script, reading "Nancy J. Fitchpatrick", is positioned above the printed name.

Nancy J. Fitchpatrick, Director  
Oak Ridge Financial Service Center

2 Enclosures

cc w/enclosures:

B. V. Abele, UT-Battelle

B. P. Ault, UT-Battelle

cc w/o enclosures:

J. O. Moore, SC-10, ORO

ORFSC KEY DATES 4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING						
Description				Due Date	Responsible Party	
Issue letters to the contractors regarding Mandatory Funding Requirements				August 3, 2007	P&BD - Burchfield	
Cutoff for all ORO organizations' miscellaneous purchases (Program Direction funds)				August 17, 2007	P&BD - Barnette	
Integrated Contractor Trial Balance Reconciliation as of 7/31/07 due to ORFSC Attn: Tammy McDuffie				August 21, 2007	Contractors	
July IC Trial balance Reconciliation and certification at the SGL/Fund level due to HQ				August 24, 2007	McDuffie	
Accurate and complete Integrated Contractor Summary of Cash Activity for August due to EFASC noon local time on 1st workday				September 4, 2007	Contractors	
Monitor costs and resolve any abnormal uncoded balances for assigned programs					P&BD - Analysts	
Clean August STARS file due from Integrated Contractors by noon on 2nd workday				September 5, 2007	Contractors	
PO Module Confirmations that PRs and POs are in Approved status - Confirm with Paulette Beall by COB local time 2nd workday					Guffey	
ORFSC completes reconciliation of all non-IPAC Payments by noon EST on 3rd workday				September 6, 2007	Fulcher	
Confirmation of Inter-Office Balances Report available as of August 31 See Trading Partner Code Guide at: <a href="http://www.mbe.doe.gov/cf11/frad/otherguidance.htm">http://www.mbe.doe.gov/cf11/frad/otherguidance.htm</a>					Contractors / Schafer-Denne	
Note: PMA data will not be available in STARS until September 13. An attempt should still be made to contact the PMAs and begin the confirmation process as soon as possible.						
ORFSC provides integrated contractors and Accounting Operations Branch with Inter-Office Balances Report to begin their analysis				September 7, 2007	FS&RB	
VIAS cost accrual adjustment period open 4th and 5th workdays. Coordinate with VIAS approving officials that they have reviewed the month end VIAS automated accrual amounts for reasonableness and made appropriate adjustments as needed					Fitch	
Due date for receiving Mandatory Funding Requirements from contractors. (Provide electronic copy to Joyce Burchfield)					Contractors / P&BD Liaisons	

August 16, 2007

ORFSC KEY DATES 4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING			
Description	Due Date	Responsible Party	
P&BD begins working with integrated contractors to ensure there are no adverse impacts due to rate adjustments or clearing suspended costs.	September 10, 2007	P&BD Liaisons / Contractors	
Submit edit status report to EFASC	September 11, 2007	McSpadden	
ES&H Liability reconciliation due by COB. ATTN: Greg Butler	September 14, 2007	Contractors	
ORFSC receives contractor pension/ PRB footnote disclosure from HQ and provides to contractors & AOB		Cain	
Issue yearend Travel guidance		Guffey	
Integrated Contractor Work for Others cutoff - COB	September 18, 2007	Contractors / P&BD -Walker	
Receive final IPAC files from contractors	September 20, 2007	Contractors / Schafer-Denne	
Complete BEARS entries for initial September financial plans -- COB	September 21, 2007	P&BD- Analysts	
Due date for P&CD to provide status of outstanding PR's including PR's that will not be included in contract modifications this fiscal year		P&CD / P&B-Shamblin	
Integrated Contractor Trial Balance Reconciliation as of 8/30/07 due to ORFSC		Contractors	
Attn: Tammy McDuffie			
Cutoff for FY2007 contractor billing of inter-entity and inter-contractor costs and other transfers	September 24, 2007	Contractors / Schafer-Denne	
Note: Information relating to any non-reconciling transfers issued after 9/24 should be emailed to the other office. The official copy and backup should be express mailed immediately with a notation that an advanced copy was emailed previously (to avoid duplication). See Trading Partner Guide at : <a href="http://www.mbe.doe.gov/cf11/frad/otherguidance.htm">http://www.mbe.doe.gov/cf11/frad/otherguidance.htm</a> for allottee contacts			
P&BD issues letters to contractors on status of FY 2008 funding issues and use of carryover balances		P&BD - Burchfield	
Process Initial September financial plans		P&BD - Cooper	
ORFSC dispatches final IPAC billings		Schafer-Denne	
Obligate approved but unpaid training requests. Check with training to determine if there are any additional requests, not in CHRIS, that need to be obligated		Guffey	
All travel vouchers for FY07 submitted and approved in Gov-Trip		Fulcher	

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ORFSC KEY DATES 4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING			
Description		Due Date	Responsible Party
Enter obligations for the initial September financial plans into STARS		September 24-25, 2007	P&BD - Cooper
Prepare financial plan letters and distribute to contractors. (M&O/M&I contract modifications will be requested at a later date.		September 24-26, 2007	P&BD - Shamblin/Diden
Begin confirmation process of inter-office transfers		September 25, 2007	Contractors / AOB
Integrated contractors review balance in suspense account and work with P&BD to realign obligations if appropriate			Contractors / P&BD
All outstanding travel vouchers for completed travel in "approved" state in Gov-Trip			Fulcher
ORFSC accrues USEC Technetium (TC99) and any other USEC MOA items			Crytzer
ORFSC accrues USEC severence costs			Crytzer
CBC accrues Cold Standby Costs			Crytzer / CBC
Revise EEI D&D Estimate			Crytzer
Confirmation of inter-office analysis as of August data to be completed			Contractors/ Schafer-Denne
Information related to any non-reconciling transfers issued after 9/25 should be e-mailed to the other office. The official copy and backup should be express mailed immediately with a notation that an advance copy was e-mailed previously (to avoid duplicare reporting). See Trading Partner Code Guide at: <a href="http://www.mbe.doe.gov/cf11/frad/otherguidance.htm">http://www.mbe.doe.gov/cf11/frad/otherguidance.htm</a>			
for allottee contacts			
Contractor's Work for Others cutoff -- Noon		September 26, 2007	Contractors / P&BD -Walker
August IC Trial balance Reconciliation and certification at the SGL/Fund level due to HQ			McDuffie
Ensure all signed contracts modifications for DOE directs are received from P&CD that will be processed this fiscal year		September 26 - 28, 2007	P&BD - Shamblin
STARS open for October business -- at the latest		September 27, 2007	EFASC
Complete second financial plan processing --- a.m.			P&BD - Cooper
Calculate amounts for contract modifications based on the September 24 and 27 financial plans and submit modification requests to P&CD NLT 4:30 pm (No financial plan letters will be prepared at this time)			P&BD - Shamblin
Last Treasury payment file for September			PSB
Last payment file for inter-entity activity with integrates			H. Smith

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ORFSC			
KEY DATES			
4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING			
Description	Due Date	Responsible Party	
Record Pensions and Post Retirement entries for prime contracts	September 27, 2007	Fitch	
Integrated contractors submit Pension & PRB entries for 4th quarter		Contractors	
All travel authorizations for travel through 11/12/07 completed using FY 2007 funds--NLT noon		Guffey	
Enter obligations for second financial plan into STARS	September 27-28, 2007	P&BD - Cooper	
Record uranium/thorium liability	September 28, 2007	Butler	
Record ES&H Liability for OR9		Butler	
Complete processing financial plans for direct contracts.		P&BD - Shamblin	
Complete entering obligations for direct contracts with financial plans		P&BD - Shamblin	
Enter final Program 40 orders into BEARS (cutoff subject to change by WFO Office - 6pm)		P&BD - Walker	
Complete final FY 2007 financial plan processing (cutoff subject to change by WFO Office)		P&BD - Cooper	
Calculate final contract modification requests based on final Program 40 orders. Provide requests to P&CD NLT 10:00pm (cutoff subject to change by WFO Office)		P&BD - Shamblin	
Management Representation Letter due to the ORFSC by COB - Attn: Rosemary Smith		Contractors	
Deobligate fund code 00948, 01096, and 01596 balances (expired funds)		Fitch/P&BD	
Verify that YN1901 and YN1902 balances are zero		Fitch	
Record REACTS lease accrual		Fitch	
Confirm that BNR YN01 cost and obligations are zero		Thomas/Fitch	
Record fund type 58 collections based on USEC lease actual bill		AOB	
Determine if any suspense items remain for possible special transfer handling or statement adjustment		Fitch	
Reconcile USEC advance accounts		Thomas	
Verify SGL 14100200 (BSC 1137) is accurate for JSA (formerly SURA) - OR23177		Fitch	
Process last Gov-Trip authorization file		Guffey	
Make Payment to TDEC-M1WTDC00Y3 (\$1M per year for 14 years). Invoice is work request.		Shell	
BJC ONLY - EM Baseline and Active Facilities Information for Environmental Liabilities due to the ORFSC by COB. ATTN: Greg Butler		BJC	
Enter final FY 2007 financial plan entries into STARS (Program 40)	September 28 - October 1, 2007	P&BD - Cooper	

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ORFSC						
KEY DATES						
4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING						
Description				Due Date	Responsible Party	
Verify with Procurement & Contract Division that all approved procurement actions (Contracts/Grants/Purchase Orders) for the calendar month have been provided to the Finance or Budget organization for obligation recording.				October 1, 2007	Guffey	
Verify all current month obligating documents received from P&CD (referenced above) have been entered into STARS for the same accounting month as the signed obligating document.					Guffey	
Accurate and complete Integrated Contractor Summary of Cash Activity for September due to HQ noon local time on 1st workday					Contractors	
Prepare final September financial plan letters for September 27 and 28 financial plans					P&BD - Shamblin/Diden	
Request final ASAP file and record					Schafer-Denne	
Financial Disclosure of revenue Activities due from contractors - ATTN: J. McKeehan					Contractors	
Verify that the cumulative obligations on the most current contract modification and the Contract Data Report agree for all Integrated Contractor CIDs.					P&BD	
Complete reconciliation of Pension & PRB Data - Request additional entries if adjustments are needed					Threat	
Provide FY 2008 financial plans to contractors to cover funding needs identified in the contractor's Mandatory Funding Requirements (pending receipt of FY 2008 allotment)				October 1-5, 2007	P&BD	
Clean September STARS file due from Integrated Contractors by noon on 2nd workday				October 2, 2007	Contractors	
Cutoff for all FY07 cash activity in STARS					All	
PO Module Confirmations that PRs and POs are in Approved status - Confirm with Paulette Beall by COB local time 2nd workday					Guffey	
Preliminary 4th quarter data due to EFASC					ORFSC	
Integrated contractors clear balances in suspense account					Contractors	
Record HQ portion of active facilities component of environmental liabilities					Butler	
Record environmental liabilities baseline and active facilities component relating to BJC					Butler	
Record Remedial Action adjustments for environmental liabilities					Butler	
Batch final ASAP drawdown for September. Complete ASAP to STARS reconciliation and forward to HQ by COB					Champ	
ORFSC completes reconciliation of all non-IPAC Payments by noon EST on 3rd workday				October 3, 2007	Fulcher	

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ORFSC			
KEY DATES			
4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING			
Description	Due Date	Responsible Party	
VIAS cost accrual adjustment period open 4th and 5th workdays.	October 4, 2007	Fitch	
Coordinate with VIAS approving officials that they have reviewed the month end			
VIAS automated accrual amounts for reasonableness and made appropriate			
adjustments as needed			
Analyze trading partner code data/abnormal balances and make needed corrections	October 5, 2007	FS&RB	
Confirmation of Nuclear Materials Inventory as of September 30.		Contractors	
Generate and post yearend manual accrual adjustments		Fitch	
YE accrual adjustments posted		EFASC	
Final Nuclear material data to STARS - if applicable		Contractors	
Financial Disclosure of Revenue Activities due to HQ		McKeehan	
Financial statements should be ready to run and review. Do not run statements	October 6, 2007	FS&RB	
until e-mail notification is received from HQ.			
Confirmation of Nuclear Materials Inventory due to NNSA		Contractors	
ORFSC provides integrated contractors with preliminary financial statement	October 7, 2007	R. Smith	
reports			
Final 4th quarter Integrated Contractor data due to EFASC.	October 9, 2007	Contractors	
** This submission consists of necessary correcting entries. The September			
STARS data submitted on October 2nd should be as complete as possible.			
All critical edits as of September 30 should be corrected.			
Yearend checklist due to Rosemary Smith		Contractors	
DIMS detail due to NNSA (if applicable) ATTN: Dee Hart		Contractors	
Submit edit status reports to EFASC		McSpadden	
All critical edits as of September data to be corrected	October 10, 2007	ORFSC	
All September transactions entered into STARS		ORFSC	

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ORFSC KEY DATES 4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING						
Description				Due Date	Responsible Party	
Final FY2007 Reconciliation of of interoffice balances to be completed				October 10, 2007	Contractors / OAB	
All interoffice material differences should be resolved.						
See Trading Partner Code Guide at:						
<a href="http://www.mbe.doe.gov/cf11/frad/otherguidance.htm">http://www.mbe.doe.gov/cf11/frad/otherguidance.htm</a>						
Note: PMA data will not be available in STARS until October 12.						
An attempt should still be made to contact the PMAs and begin the						
confirmation process as soon as possible.						
<b>Year-end Financial Statement Analysis and Footnote Disclosures due to</b>				<b>October 11, 2007</b>	<b>Contractors/ AOB</b>	
<b>ORFSC by COB</b>						
Deferred Maintenance for Personal Property footnote due by noon					Contractors	
ATTN: Jerry McKeehan						
BJC ONLY-Input for Environmental Liability Footnote due. Attn: Greg Butler					BJC	
HQ adjusting entries and managerial cost allocations				October 12, 2007	EFASC / FS&RB	
Statement of Net Cost with managerial cost allocations when the cost allocation						
process successfully completes. An e-mail will be sent to all allottees upon						
completion						
SEP-07 Closed and SEPADJ01-07 opened.					EFASC	
Field Management Representation Letter Due to HQ					R. Smith	
<b>Year-end financial statements and footnote disclosures due to FRAD</b>				<b>October 15, 2007</b>	R. Smith/McDuffie	
Attn: Jeff Carr <a href="mailto:jeffrey.carr@hq.doe.gov">jeffrey.carr@hq.doe.gov</a>						
ORFSC provides final financial statement reports to integrated contractors				October 16, 2007	FS&RB	
Report on International Transactions due to ORFSC NLT 8am EST				October 17, 2007	Contractors	
ATTN: Rosa Trivette						
SF 220.9 (Report on Accounts & Loans Receivable Due from the Public) and					Contractors	
related accounts receivable reports due by COB. ATTN: Rosa Trivette						
Issue call to integrated contractors for SCIC				October 18, 2007	Threat	

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ORFSC KEY DATES 4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING			
Description		Due Date	Responsible Party
Final 2108 certifications due from field		October 19, 2007	Threat
Provide initial subsequent events response to HQ.			R. Smith/McDuffie
Response should be in the form of a signed memorandum. Scan and e-mail response to: <a href="mailto:Jeffrey.Carr@hq.doe.gov">Jeffrey.Carr@hq.doe.gov</a>			
Integrated Contractor Trial Balance Reconciliation as of 9/30/07 due to ORFSC			Contractors
Attn: Tammy McDuffie			
Complete BEARS entries for final October financial plan by COB		October 24, 2007	P&BD Analysts
September IC Trial Balance Reconciliation and certification at the SGL/Fund level due to HQ			McDuffie
Complete final October financial plan processing		October 25, 2007	P&DB - Cooper
Calculate October contract modification requests and provide to P&CD			P&CD - Shamblin
Prepare final October financial plan letters and distribute to contractors		October 25-30, 2007	P&BD - Shamblin / Diden
Enter obligations for final October financial plan into STARS			P&BD Cooper
Final date for FY 2007 audit adjusting entries		October 26, 2007	FS&RB
Report on International Transactions submission due via ITRANS			Trivette
Attn: Steve Rosenberry, (301) 903-4137		October 31, 2007	
Note-- Tentative Date			
Certification of Receivables Report due			Trivette
Attn: Steve Rosenberry, (301) 903-4137 Fax: (301) 903-5202		November 1, 2007	
Note-- Tentative Date			
Report on Receivables and supporting footnote narrative due via RECONS			Trivette
Attn: Steve Rosenberry, (301) 903-4137			
Note-- Tentative Date			
Certification of Accounts Receivable Due From the Public due - POC: Fred Gessler			Trivette
Accurate and complete Integrated Contractor Summary of Cash Activity for October			Contractors
due to HQ noon local time on 1st workday			

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ORFSC KEY DATES 4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING						
Description			Due Date	Responsible Party		
Clean October STARS file due from Integrated Contractors by noon on 2nd workday			November 2, 2007	Contractors		
PO Module Confirmations that PRs and POs are in Approved status - Confirm with Paulette Beall by COB local time 2nd workday				Guffey		
October 2007 data due to EFASC				ORFSC		
Provide second subsequent events response to HQ.				R. Smith/McDuffie		
Response should be in the form of a signed memorandum. Scan and e-mail response to: <a href="mailto:Jeffrey.Carr@hq.doe.gov">Jeffrey.Carr@hq.doe.gov</a>						
ORFSC completes reconciliation of all non-IPAC Payments by noon EST on 3rd workday			November 5, 2007	Fulcher		
VIAS cost accrual adjustment period open 4th and 5th workdays.			November 6, 2007	Fitch		
Coordinate with VIAS approving officials that they have reviewed the month end VIAS automated accrual amounts for reasonableness and made appropriate adjustments as needed						
Report of Estimated Foreign Currency Collections and Expenditures due by 9am				Contractors		
ATTN: Jamell Fulcher						
Submit edit status report to EFASC			November 8, 2007	McSpadden		
Report of Estimated Foreign Currency Collections and Expenditures due to EFASC				Fulcher		
Attn: Steve Rosenberry, (301) 903-4137 Fax: (301) 903-5202						
Note-- Tentative Date						
Report on Unfunded Foreign Currency Reservation Account due to EFASC				Fulcher		
Attn: Steve Rosenberry, (301) 903-4137 Fax: (301) 903-5202						
Note-- Tentative Date						
Provide third subsequent events response to HQ to support the Reclassified Financial Statements. Response should be in the form of a signed memorandum			November 14, 2007	R. Smith/McDuffie		
Scan and e-mail response to : <a href="mailto:Jeffrey.Carr@hq.doe.gov">Jeffrey.Carr@hq.doe.gov</a>						
Signed Statement of Costs Incurred and Claimed due from integrated contractors			November 15, 2007	Contractors		
{Ensure copy was sent from contractors to IG}; Copy to Rosemary Smith						

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ORFSC						
KEY DATES						
4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING						
Description				Due Date		Responsible Party
Provide final subsequent events response to HQ to support the Federal Report of the United States. Response should be in the form of a signed memorandum. Scan and e-mail response to: <a href="mailto:Jeffrey.Carr@hq.doe.gov">Jeffrey.Carr@hq.doe.gov</a>				November 28, 2007		R. Smith/McDuffie
Federal Aid to State and Local Governments due to EFASC				December 1, 2006		Fulcher
ATTN: Mercedes Vasquez, ME-141, (301) 903-3755 Fax: (301)903-5202						
<i>Note-- Tentative Date</i>						
Technology Transfer Third-Party Receipts Report due by COB				December 10, 2007		Contractors
ATTN: Rosemary Smith						
Tracking of Technology Transfer Third-Party Receipts due to HQ				January 7, 2008		R. Smith
ATTN: Mercedes Vasquez, ME-141, (301) 903-3755 Fax: (301)903-5202						

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INTEGRATED CONTRACTOR						
KEY DATES						
4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING						
Description				Due Date	Responsible Party	
Issue letters to the contractors regarding Mandatory Funding Requirements				August 3, 2007	P&BD - Burchfield	
Integrated Contractor Trial Balance Reconciliation as of 7/31/07 due to ORFSC Attn: Tammy McDuffie				August 21, 2007	Contractors	
Accurate and complete Integrated Contractor Summary of Cash Activity for August due to EFASC noon local time on 1st workday				September 4, 2007	Contractors	
Clean August STARS file due from Integrated Contractors by noon on 2nd workday				September 5, 2007	Contractors	
Confirmation of Inter-Office Balances Report available as of August 31 See Trading Partner Code Guide at: <a href="http://www.mbe.doe.gov/cf11/frad/otherguidance.htm">http://www.mbe.doe.gov/cf11/frad/otherguidance.htm</a> Note: PMA data will not be available in STARS until September 13. An attempt should still be made to contact the PMAs and begin the confirmation process as soon as possible.				September 6, 2007	Contractors / Schafer-Denne	
ORFSC provides integrated contractors and Accounting Operations Branch with Inter-Office Balances Report to begin their analysis				September 7, 2007	FS&RB	
Due date for receiving Mandatory Funding Requirements from contractors. (Provide electronic copy to Joyce Burchfield)					Contractors / P&BD Liaisons	
P&BD begins working with integrated contractors to ensure there are no adverse impacts due to rate adjustments or clearing suspended costs.				September 10, 2007	P&BD Liaisons / Contractors	
ES&H Liability reconciliation due by COB. ATTN: Greg Butler ORFSC receives contractor pension/ PRB footnote disclosure from HQ and provides to contractors & AOB				September 14, 2007	Contractors Cain	
Integrated Contractor Work for Others cutoff - COB				September 18, 2007	Contractors / P&BD -Walker	
Receive final IPAC files from contractors				September 20, 2007	Contractors / Schafer-Denne	

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KEY DATES						
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Description			Due Date	Responsible Party		
Complete BEARS entries for initial September financial plans -- COB			September 21, 2007	P&BD- Analysts		
Integrated Contractor Trial Balance Reconciliation as of 8/30/07 due to ORFSC				Contractors		
Attn: Tammy McDuffie						
Cutoff for FY2007 contractor billing of inter-entity and inter-contractor costs and other transfers			September 24, 2007	Contractors / Schafer-Denne		
Note: Information relating to any non-reconciling transfers issued after 9/24 should be emailed to the other office. The official copy and backup should be express mailed immediately with a notation that an advanced copy was emailed previously (to avoid duplication). See Trading Partner Guide at : <a href="http://www.mbe.doe.gov/cf11/frad/otherguidance.htm">http://www.mbe.doe.gov/cf11/frad/otherguidance.htm</a> for allottee contacts						
P&BD issues letters to contractors on status of FY 2008 funding issues and use of carryover balances				P&BD - Burchfield		
Process Initial September financial plans				P&BD - Cooper		
Enter obligations for the initial September financial plans into STARS				P&BD - Cooper		
Prepare financial plan letters and distribute to contractors. (M&O/M&I contract modifications will be requested at a later date.			September 24-26, 2007	P&BD - Shamblin/Diden		
Begin confirmation process of inter-office transfers				Contractors / AOB		
Integrated contractors review balance in suspense account and work with P&BD to realign obligations if appropriate			September 25, 2007	Contractors / P&BD		
Confirmation of inter-office analysis as of August data to be completed				Contractors/ Schafer-Denne		
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Contractor's Work for Others cutoff -- Noon				Contractors / P&BD -Walker		

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INTEGRATED CONTRACTOR						
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4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING						
Description				Due Date	Responsible Party	
Complete second financial plan processing --- a.m.				September 27, 2007	P&BD - Cooper	
Last payment file for inter-entity activity with integrates					H. Smith	
Integrated contractors submit Pension & PRB entries for 4th quarter					Contractors	
Enter obligations for second financial plan into STARS				September 27-28, 2007	P&BD - Cooper	
Enter final Program 40 orders into BEARS (cutoff subject to change by WFO Office - 6pm)				September 28, 2007	P&BD - Walker	
Complete final FY 2007 financial plan processing (cutoff subject to change by WFO Office)					P&BD - Cooper	
Management Representation Letter due to the ORFSC by COB - Attn: Rosemary Smith					Contractors	
BJC ONLY - EM Baseline and Active Facilities Information for Environmental					BJC	
Liabilities due to the ORFSC by COB. ATTN: Greg Butler						
Enter final FY 2007 financial plan entries into STARS (Program 40)				September 28 - October 1, 2007	P&BD - Cooper	
Accurate and complete Integrated Contractor Summary of Cash Activity for September				October 1, 2007	Contractors	
due to HQ noon local time on 1st workday						
Prepare final September financial plan letters for September 27 and 28 financial plans					P&BD - Shamblin/Diden	
Request final ASAP file and record					Schafer-Denne	
Financial Disclosure of revenue Activities due from contractors - ATTN: J. Mckeehan					Contractors	
Complete reconciliation of Pension & PRB Data - Request additional entries if					Threat	
adjustments are needed						
Provide FY 2008 financial plans to contractors to cover funding needs identified in the				October 1-5, 2007	P&BD	
contractor's Mandatory Funding Requirements (pending receipt of FY 2008 allotment)						
Clean September STARS file due from Integrated Contractors by noon on 2nd workday				October 2, 2007	Contractors	
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Integrated contractors clear balances in suspense account					Contractors	
Analyze trading partner code data/abnormal balances and make needed corrections				October 5, 2007	FS&RB	
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Final Nuclear material data to STARS - if applicable					Contractors	

August 16, 2007

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ORFSC provides integrated contractors with preliminary financial statement reports				October 7, 2007	R. Smith	
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All critical edits as of September 30 should be corrected.						
Yearend checklist due to Rosemary Smith					Contractors	
DIMS detail due to NNSA (if applicable) ATTN: Dee Hart					Contractors	
Final FY2007 Reconciliation of of interoffice balances to be completed				October 10, 2007	Contractors / OAB	
All interoffice material differences should be resolved.						
See Trading Partner Code Guide at:						
<a href="http://www.mbe.doe.gov/cf11/frad/otherguidance.htm">http://www.mbe.doe.gov/cf11/frad/otherguidance.htm</a>						
Note: PMA data will not be available in STARS until October 12.						
An attempt should still be made to contact the PMAs and begin the confirmation process as soon as possible.						
Year-end Financial Statement Analysis and Footnote Disclosures due to				October 11, 2007	Contractors/ AOB	
ORFSC by COB						
Deferred Maintenance for Personal Property footnote due by noon					Contractors	
ATTN: Jerry McKeenan						
BJC ONLY-Input for Environmental Liability Footnote due. Attn: Greg Butler					BJC	
ORFSC provides final financial statement reports to integrated contractors				October 16, 2007	FS&RB	
Report on International Transactions due to ORFSC NLT 8am EST				October 17, 2007	Contractors	
ATTN: Rosa Trivette						
SF 220.9 (Report on Accounts & Loans Receivable Due from the Public) and related accounts receivable reports due by COB. ATTN: Rosa Trivette					Contractors	

August 16, 2007

INTEGRATED CONTRACTOR			
KEY DATES			
4TH QUARTER FISCAL YEAR 2007 FINANCIAL REPORTING			
Description	Due Date	Responsible Party	
Issue call to integrated contractors for SCIC	October 18, 2007	Threat	
Integrated Contractor Trial Balance Reconciliation as of 9/30/07 due to ORFSC Attn: Tammy McDuffie	October 19, 2007	Contractors	
Complete final October financial plan processing	October 25, 2007	P&DB - Cooper	
Prepare final October financial plan letters and distribute to contractors	October 25-30, 2007	P&BD - Shamblin / Diden	
Enter obligations for final October financial plan into STARS	October 25-31, 2007	P&BD Cooper	
Final date for FY 2007 audit adjusting entries	October 26, 2007	FS&RB	
Accurate and complete Integrated Contractor Summary of Cash Activity for October due to HQ noon local time on 1st workday	November 1, 2007	Contractors	
Clean October STARS file due from Integrated Contractors by noon on 2nd workday	November 2, 2007	Contractors	
Report of Estimated Foreign Currency Collections and Expenditures due by 9am ATTN: Jamell Fulcher	November 6, 2007	Contractors	
Signed Statement of Costs Incurred and Claimed due from integrated contractors {Ensure copy was sent from contractors to IG}; Copy to Rosemary Smith	November 15, 2007	Contractors	
Technology Transfer Third-Party Receipts Report due by COB ATTN: Rosemary Smith	December 10, 2007	Contractors	

August 16, 2007



**FY 2007 YEAR-END CHECKLIST**

	Transactions that used the YN03 program values have been reclassified
	The balance in SGL 2990F700 (equivalent to BSC 4612) has been reviewed and is accurate. All balances relating to the previous year have been cleared out.
	The balance in SGL 61009900 is zero. Transaction in this account zero down to the local use level.
	Balances in fund code 00912 (YN01 activity: Undistributed Costs) have been cleared (zero balance)
	SGL 17120000 Improvements to Land + SGL 17190000 Accumulated Depreciation on Improvements to Land has a zero or debit balance
	SGL 17300000 Buildings, Improvements and Renovations + SGL 17390000 Accumulated Depreciation on Bldgs., Improvements and Renovations has a zero or debit balance
	SGL 17400000 Other Structures and Facilities + SGL 17490000 Accumulated Depreciation on Other Structures and Facilities has a zero or debit balance
	SGL 17500000 Equipment + SGL 17590000 Accumulated Depreciation on Equipment has a zero or debit balance
	SGL 18200000 Leasehold Improvements + SGL 182900 Accumulated Amortization on Leasehold Improvements has a zero or debit balance
	SGL 18300000 Internal Use Software + SGL 18320000 Internal Use Software Development + SGL 18390000 Accumulated Depreciation on Internal Use Software has a zero or debit balance
	SGL 18400000 Other Natural Resources + SGL 18490000 Allowance for Depletion has a zero or debit balance
	SGL 18900000 Other General Property, Plant and Equipment + SGL 18990000 Accumulated Depreciation on other GPP and Equipment has a zero or debit balance
	Construction projects and GPP subprojects that are physically and financially complete have been closed to completed P&E
	A/R and A/P balances with other DOE offices and integrated contractors are identified by <u>specific</u> OPI
	A/R, A/P and prepayment balances with other agencies have an OPI of 03XX
	Any account with an OPI of 0399 has been checked for the proper use of OPI 0399 and a footnote has been prepared to list the Other Federal Agency
	Suspense accounts (SGL 13109300, 19909900, 23109300, 23209900) have been cleared (zero balance) for all fund codes
	SGL codes 1511XXXX Operating Materials and Supplies Held for Use + SGL 15191100 Allowance for Operating Materials and Supplies Held for Use has a zero or debit balance
	SGL codes 1512XXXX Operating Materials and Supplies Held in Reserve + SGL 15191200 Allowance for Operating Materials and Supplies Held in Reserve has a zero or debit balance
	SGL codes 1513XXXX Operating Materials and Supplies, Excess + SGL 15191300 Allowance for Operating Materials, Excess has a zero or debit balance

	SGL 1310R200, 1310RF00, and 1310RH00 Accounts Receivable, Reimbursable - Non-Federal have zero balances (except fund codes 02851 and 02852)
	SGL codes 1310XXXX Accounts Receivable + SGL 1319XXXX Allowance for Loss on Accounts Receivable has a zero or debit balance by fund code
	Reimbursable Work entries have been reviewed for proper OPI
	SGL codes 6XXXXXXXXX with Program Value 1721290, Undistributed Depreciation Expense (YN0901010), are offset by SGL codes 6XXXXXXXXX with Program Value 1721291, Depreciation Distribution Credits (YN0901020)
	SGL codes 6XXXXXXXXX with Program Value 1721310, Cost of Work Performed (YN1901000), are offset by SGL codes 6XXXXXXXXX with Program Value 1721311, Earned Revenue or Collections (YN1902000)
	SGL codes 6XXXXXXXXX with Program Value 1721292, Undistributed Nuclear Materials Expense (YN0902010), are offset by SGL codes 6XXXXXXXXX with Program Value 1721293, Nuclear Materials Expense Distribution Credits (YN0902020)
	All current year depreciation is recorded in 67100100. Only depreciation is recorded in 671001000.
	All current year purchases of P&E are recorded in 88020100.
	SGL 7110XXXX and SGL 7190XXXX, Gains, have a zero or credit balance
	SGL 7210XXXX and SGL 7290XXXX, Losses, have a zero or debit balance
	SGL 15260100, Inventory Work in Process, and SGL 15270100, Inventory – Finished Goods, have a zero or debit balance by asset type.
	Capital lease assets are recorded in SGL 181XXXXX accounts.
	Capital lease liabilities are recorded in SGL 2940XXXX accounts.